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EXTRAORDINARY

भाग II—खण्ड 3 उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

EXPENDITURE-TAX

New Delhi, the 25th March 1965

S.O. 998.—In exercise of the powers conferred by section 10 of the Dadra and Nagar Haveli Act, 1961 (35 of 1961), the Central Government hereby extends the Expenditure-tax Act, 1957 (29 of 1957), as at present in force in the State of Gujarat (hereinafter referred to as the said Act), to the Union territory of Dadra and Nagar Haveli, subject to the following modifications, namely:—

MODIFICATIONS

1. Any reference in the said Act to a law not in force, or to a functionary not in existence, in the Union territory of Dadra and Nagar Haveli shall be construed as a reference to the corresponding law in force, or to the corresponding functionary in existence, in that Union territory:

Provided that if any question arises as to who such functionary is, the decision of the Central Government thereon shall be final.

2. In section 1 of the said Act, for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) It shall come into force on the 1st day of April, 1965.".

3. In section 2 of the said Act, after clause (k), the following clause shall be inserted, namely:—

"(ka) 'India' shall be deemed to include the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry,—

(i) as respects any period, for the purposes of sections 5 and 6; and

(ii) as respects any period included in the previous year, for the purpose of making any assessment for the assessment year commencing on the 1st day of April, 1965, or for any subsequent year.".

4. In sub-section (1) of section 3 of the said Act, for the words and figures "first day of April, 1958", the words and figures "first day of April, 1965" shall be substituted.

[No. ET-1/1965/F. No. 2/1/65-ET.]

S.O. 999.—In exercise of the powers conferred by section 6 of the Goa, Daman and Diu (Administration) Act, 1962 (1 of 1962), the Central Government hereby extends the Expenditure-tax Act, 1957 (29 of 1957), as at present in force in the State of Maharashtra (hereinafter referred to as the said Act), to the Union territory of Goa, Daman and Diu, subject to the following modifications, namely:—

MODIFICATIONS

1. Any reference in the said Act to a law not in force, or to a functionary not in existence, in the Union territory of Goa, Daman and Diu shall be construed as a reference to the corresponding law in force, or to the corresponding functionary in existence, in that Union territory:

Provided that if any question arises as to who such functionary is, the decision of the Central Government thereon shall be final.

2. In section 1 of the said Act, for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) It shall come into force on the 1st day of April, 1965.".

3. In section 2 of the said Act, after clause (k), the following clause shall be inserted, namely:—

"(ka) 'India' shall be deemed to include the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry,—

(i) as respects any period, for the purposes of sections 5 and 6; and

(ii) as respects any period included in the previous year, for the purpose of making any assessment for the assessment year commencing on the 1st day of April, 1965, or for any subsequent year.".

4. In sub-section (1) of section 3 of the said Act, for the words and figures "first day of April, 1958", the words and figures "first day of April, 1965" shall be substituted.

[No. ET-2/1965/F. No. 2/1/65-ET.]

S.O. 1000.—In exercise of the powers conferred by section 8 of the Pondicherry (Administration) Act, 1962 (49 of 1962), the Central Government hereby extends the Expenditure-tax Act, 1957, (29 of 1957), as at present in force in the State of Madras (hereinafter referred to as the said Act), to the Union territory of Pondicherry, subject to the following modifications, namely:—

MODIFICATIONS

1. Any reference in the said Act to a law not in force, or to a functionary not in existence, in the Union territory of Pondicherry shall be construed as a reference to the corresponding law in force, or to the corresponding functionary in existence, in that Union territory:

Provided that if any question arises as to who such functionary is, the decision of the Central Government thereon shall be final.

2. In section 1 of the said Act, for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) It shall come into force on the 1st day of April, 1965.".

3. In section 2 of the said Act, after clause (k), the following clause shall be inserted, namely:—

"(ka) 'India' shall be deemed to include the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu and Pondicherry,—

(i) as respect any period, for the purposes of sections 5 and 6; and

(ii) as respects any period included in the previous year, for the purpose of making any assessment for the assessment year commencing on the 1st day of April, 1965, or for any subsequent year.".

4. In sub-section (1) of section 3 of the said Act, for the words and figures "first day of April, 1958", the words and figures "first day of April, 1965" shall be substituted.

[No. ET-3/1965/F. No. 2/1/65-ET.]

S. A. L. NARAYANA ROW, Jt. Secy.

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